

FILED

MAY 18 2015

## United States District Court

CLERK, U.S. DISTRICT COURT

By Deputy

NORTHERN

DISTRICT OF

TEXAS

## In the Matter of the Search of

(Name, address or Brief description of person, property or premises to be searched)

Premises located at 4605 Hickory Tree Road  
Balch Springs, Dallas County, TX 75180

APPLICATION AND AFFIDAVIT  
FOR SEARCH WARRANT

CASE NUMBER: 3:15-MJ- 331 BN

I Robert White being duly sworn depose and say:

I am a(n) Special Agent with the Federal Bureau of Investigation (FBI) and have reason to believe that on the person of or XX on the property or premises known as (name, description and/or location)

(SEE ATTACHMENT A).

in the NORTHERN District of TEXAS there is now concealed a certain person or property, namely (describe the person or property to be seized)

(SEE ATTACHMENT B).

which is (state one or more bases for search and seizure set forth under Rule 41(b) of the Federal Rules of Criminal Procedure)

property that constitutes evidence of the commission of a crime, contraband, the fruits of crime, and is, otherwise, criminally possessed, concerning a violation of Title 18 United States code, Section(s) 1956(h), 1956(a)(1), 1957, 641, 1028 and 1029. The facts to support a finding of Probable Cause are as follows:

(SEE ATTACHED AFFIDAVIT OF SPECIAL AGENT ROBERT WHITE).

Continued on the attached sheet and made a part hereof. XX Yes    No

Signature of Affiant

ROBERT WHITE  
Special Agent, FBI

Sworn to before me, and subscribed in my presence

May 18, 2015

Date

at

Dallas, Texas

City and State

DAVID L. HORAN

United States Magistrate Judge

Name and Title of Judicial Officer

  
Signature of Judicial Officer

AFFIDAVIT

Affiant is a Special Agent with the Federal Bureau of Investigation, (FBI) and I, Robert White, hereinafter referred to as Affiant, having been duly sworn, do depose and state as follows:

I have been employed as a Special Agent of the FBI since October 2008. Prior to becoming a Special Agent, I was employed by the FBI as a Financial Analyst. Since November 2008 I have been assigned to investigate violations of federal law including violations involving computer/high technology crime including malicious computer activity, computer intrusions, and internet related fraud schemes. In addition to receiving FBI and industry recognized cyber training, I have received hands on training in white collar and computer crime while working in financial systems in private industry and as a financial analyst for the FBI. As a federal agent, I am authorized to investigate violations of United States laws and to execute warrants issued under the authority of the United States. I am currently assigned to the Dallas Division of the FBI, where I have been tasked to investigate computer crimes, including computer intrusions.

The facts and information set forth in this affidavit are based upon my personal knowledge and observations, my review of information and records obtained during the course of this investigation, information gained through my training and experience, and information reported to me by other law enforcement agencies including, the Department of Public Safety (DPS), the Internal Revenue Service – Criminal Investigative Division (IRS-CI), the United States Secret Service (USSS), and the Department of Homeland Security (DHS). Because this affidavit is submitted for the limited purpose of securing search warrants, it does not include each and every fact known to me concerning this investigation, and sets forth only those facts believed necessary to establish probable cause that violations of Title 18 United States Code Section 1956(h) (conspiracy to launder monetary instruments), Title 18 United States Code

Section 1956(a)(1) and 1957 (money laundering), Title 18 United States Code Section 641 (theft of public funds), Title 18 United States Code Section 1028 (fraud in connection with identification documents), and Title 18 United States Code Section 1029 (fraud and related activity in connection with access devices) have been committed by Segun Edomwonyi, “Edomwonyi”, LaTonya Lanette Carson (“Carson”), Smith Olusola Akin (“Akin”), Ricardo Garth Solomon (“Solomon”) and Titilayo Idowu Olukoya (“Olukoya”), and that evidence of these violations is located at the premises described in Attachment A.

## I. BACKGROUND

### **Summary of the Scheme to Defraud**

Beginning in 2011 until the present, Edomwonyi, Akin, Solomon, Carson, and Olukoya, have been engaged in a scheme to launder proceeds of stolen identity tax refund fraud by laundering the proceeds through debit cards, money orders and cash. A substantial portion of the funds were used to purchase vehicles that were shipped to Nigeria. To accomplish this scheme the subjects established several companies, including Stone Teck Investments, Stone Teck Auto Recycling, BP Remarketer & Financial; Rico’s Auto; Exquisite Carz of Dallas, and others to launder the funds. The tax fraud proceeds were initially deposited into debit cards established in the names of victims of identity theft. The debit cards were used to purchase Money Gram and Western Union money orders that were deposited into various bank accounts opened in company names owned by the subjects. The subjects, through their companies, then purchased vehicles at national auto auctions, including those managed by Adesa of Dallas (Adesa), Manheim of Dallas (Manheim) and Texas Lone Star Auto Auction of Carrollton (TLSAA). Hundreds of the vehicles purchased by the subjects were then shipped to Nigeria

The scheme can be summarized in a three step process as follows:

**Step one-** Fraudulent income tax returns are prepared and electronically filed with the Internal Revenue Service ("IRS") using stolen personal identifying information (PII) and false financial information. The fraudulent returns direct the IRS to deposit the refunds onto prepaid loadable debit card. These debit cards, primarily Green Dot cards, are electronically established on line using the identifiers of identity theft victims.

**Step two-** Debit cards obtained in step one are then used to purchase Money Gram money orders from Walmart store locations or to purchase Western Union money orders from Kroger store locations. The debit cards are also used to obtain cash through ATM withdrawals. The money orders are then deposited into bank accounts controlled by the subjects. Analysis of bank records subpoenaed in this investigation have identified hundreds of money orders totaling over one million dollars that were deposited into bank accounts controlled by the subjects. Those accounts are identified as JP Morgan Chase, account titled Stone Teck Investments, account number xxxxx6630; JP Morgan Chase account titled Stone Teck Auto Recycling, account number xxxxx4218; JP Morgan Chase account titled Benny O Prince DBA BP Remarketer & Financial, account number xxxxx0373; Citibank account titled Exquisite Carz of Dallas, account number xxxxx1464; and JP Morgan Chase, account titled Smith Akin DBA EKO Financial, account number xxxxx8994.

**Step Three-** The subjects obtained Auction Access personal identification and Auction Access dealer identifications in order to purchase vehicles from wholesale auto auctions operated by Adesa, Manheim, and TLSAA. These subjects through the dealerships purchased hundreds of vehicles from the auctions and paid in cash and by check and cashier's check drawn on the bank accounts established in step two. Many of the vehicles purchased at the auctions are then shipped to Nigeria.

### **Background on Electronic Filing of Income Tax Returns**

Taxpayers choose every filing season either to mail their federal income tax returns to the IRS or to file their tax returns electronically (e-file). Millions of other taxpayers pay tax return preparers to prepare and e-file their tax returns. A tax preparer in order to become an authorized Electronic Return Originator (ERO) with the IRS must first complete an IRS application process. After the IRS approves the ERO application, the return preparer receives an Electronic Filing Identification Number (EFIN). The IRS uses EFINs to identify and monitor ERO activity. Once an ERO obtains an EFIN, they can also purchase e-file approved return preparation software from several IRS authorized providers, but only after providing proof of their EFIN. This software assists the ERO in completing and e-filing federal tax returns. The software companies provide technical computer support to the EROs and allow them to e-file returns through their computer systems and internet servers. Drake Software is a company that provides tax preparation software to EROs.

If a taxpayer is due a refund, there are several options for payment. A taxpayer may request to receive a refund by mail, electronic transfer into a bank account (direct deposit), or electronic transfer sent to a prepaid debit card by using the card's related bank routing and account information. If the taxpayer chooses to receive a direct deposit, the refund is electronically transmitted to the bank account listed on the tax return. If the taxpayer chooses to receive a pre-paid or debit card, the refund is "loaded" onto the card that is identified on the tax return.

One such reloadable debit card is offered by Green Dot. When a customer purchases a Green Dot prepaid card, he or she initially receives a temporary card from the retailer where the card was sold. At the time of purchase, consumers usually add (or "load") funds to a given card.

For example, a consumer may purchase a temporary card and, at the time of purchase, request that a certain amount, for example, \$20, be loaded onto the card.

Before a temporary Green Dot prepaid card can be used by the cardholder, the cardholder must contact Green Dot, either through the website or the Green Dot call center, in order to activate the card. Card activation includes a cardholder registering the card by providing certain personal identifying information (e.g., name, SSN, DOB, address, e-mail address, and phone number). Green Dot submits some of the collected information for verification to third party vendors. As part of activating a Green Dot prepaid card, the cardholder must also establish a four-digit Personal Identification Number (PIN) that will be used for PIN based transactions and ATM cash withdrawals. Once that process is complete, the non-personalized, non-reloadable temporary card is activated.

If the customer passes Green Dot's customer verification process, Green Dot will then send a personalized reloadable card in the mail embossed with the cardholder's name. Once the customer receives the personalized card, he or she must register the new card by contacting Green Dot through the website or the call center. The funds from the temporary card will be transferred to the personalized card once the customer registers the personalized card. The subjects create an IP link to the account and confirm the debit card information creating a potential link between phone numbers and the debit cards.

Once a Green Dot prepaid card has been activated, the cardholder can use the card at any merchant or business (including online merchants) where Visa or MasterCard debit cards are accepted.

There are several ways to load funds onto the card including swiping it "on site" at Green Dot retail partner locations, receiving pay via a direct deposit (including direct deposit of US

Treasury income tax refunds), Green Dot MoneyPak reload service, or electronic funds transfer from the cardholder's external bank account via use of the Automated Clearing House (ACH).

### **Stolen Identity Refund Fraud (SIRF)**

Stolen identity refund fraud (SIRF) refers to when stolen personally identifiable information (PII) is used to file a fabricated tax return with the intention of receiving a fraudulent tax refund. PII typically consists of a name, social security number (SSN), and date of birth (DOB). SIRF schemes range from very simple to the sophisticated. These schemes generally use a variety of techniques to insulate themselves from detection by law enforcement. SIRF schemes typically involve a network of individuals that complete different stages of the scheme.

SIRF schemes are very dependent on the use of electronic devices such as computers, laptops, tablets and phones and such devices are expected to contain substantial evidence of SIRF activity. SIRF criminals use electronic devices to collect and store information related to their crimes (in the form of electronic data). The electronic devices may store evidence such as PII, associate names and addresses, information about fraudulent accounts used to carry out the crimes such as email accounts, online tax preparer accounts, or people background search subscriptions, and the identity and location of assets illegally gained through criminal activity. More specifically, electronic devices are used to electronically file the fraudulent returns, to open accounts at tax preparer companies such as Drake Software, to activate prepaid debit cards, and to monitor both IRS and financial institution websites as to the status and receipts of the proceeds of SIRF.

II.  
PROBABLE CAUSE

**The arrest of Titolayo Olukoya**

On September 14, 2013, a DPS trooper performed a traffic stop in Dallas County and arrested Olukoya for the offense of driving while intoxicated. The following items were found inside the vehicle and on OLUKOYA during the inventory pursuant to his arrest:

- \$14,427 in U.S. currency. Most of the currency was in a cloth bag in multiple stacks and bound with rubber bands,
- 122 money orders, totaling \$75,335. The money orders were separated into four groups and bound with rubber bands,
- 84 pre-paid/debit cards from Walmart, Green DOT, and Visa,
- Two passports belonging to other individuals, and
- A piece of paper with identifying information including names, social security numbers and dates of birth.

The personal identifying information was submitted to the IRS Scheme Development Center (SDC) for analysis. The SDC is a component of the IRS whose mission is to identify criminal tax fraud schemes for the purpose of referring and supporting criminal tax scheme investigations. The SDC determined the identities were related to a large SIRF scheme which involved misappropriated EFINs, PTINs, and numerous stolen taxpayer identities.

The SDC provided information showing that the majority of debit cards found in OLUKOYA's vehicle were funded by SIRF tax returns filed with the IRS using EFIN \*\*\*\*20.

**Information for EFIN \*\*\*\*20**

IRS records show EFIN \*\*\*\*20 is legitimately registered to Cheryl Gillem (Gillem) of Wichita, Texas. IRS-CI agents have interviewed Gillem who stated she is co-owner with Donna



Musick. They obtained EFIN \*\*\*\*20 for their business, The BookKeepers, at the end of 2011. They used it to file returns during 2013. They stopped using EFIN \*\*\*\*20 and began using a new EFIN beginning in 2014. Gillem and Musick reviewed their records and identified approximately 100 tax returns filed by The BookKeepers using Crosslink tax preparation software. As of October 18, 2013, IRS records show over 5,000 attempted tax returns e-filed with EFIN \*\*\*\*20 for 2013. Gillem and Musick stated they had no knowledge that someone had misappropriated EFIN \*\*\*\*20 in order to file fraudulent tax returns.

The majority of tax returns filed with EFIN \*\*\*\*20, list the return preparation business as Uptown Tax Services, 1209 Northwest Hwy Ste. 133, Garland TX 75041. IRS records show that the accepted returns for Uptown Tax Services were filed using Drake Software tax products; in contrast, the legitimate EFIN owners CG and DM used Crosslink.

Drake Software provided records to the IRS for EFIN \*\*\*\*20. These records show the company that registered EFIN \*\*\*\*20 with Drake Software was Uptown Tax Services, 1209 Northwest Hwy Ste. 133, Garland TX 75041, and Phone: 214-382-1672, email: [uptowntax@gmail.com](mailto:uptowntax@gmail.com).

The address of 1209 Northwest Hwy, Ste 133, is a business called the "Mail Post Company", a private mail drop box in Garland, Texas. Records obtained from the mail drop business show number 133 was opened under the name of "Benny Prince" using a false Republic of Congo passport, A0259889. The photo on the passport appears to be the same photo found in the U.S. immigration file of Edomwonyi.

The returns filed under EFIN \*\*\*\*20 shared the following common characteristics:

- Single filing status with two exemptions and a suspicious dependent

- W2 wage data with identical wage and withholding amounts and common employers.
- Household employee income (HSH) with identical amounts across many returns Education credits and Earned Income Credit (EIC).

IRS records show that EFIN \*\*\*\*20 was used again during 2014 to e-file approximately 1,500 tax returns (as of December 2014). The majority of these returns were rejected as the IRS only accepted about 100 of the returns.

On January 14, 2015, a federal search warrant was served on Google, Inc. for account uptowntax@gmail.com. Emails recovered from the account revealed the transmission of thousands of stolen identities, additional email accounts, and additional evidence of SIRF activities. For example, thirteen emails were received by uptowntax@gmail.com over a period from March 29, 2013 to November 25, 2013 from account manvanwert@gmail.com. The emails contained over 7,500 items of PII including names, addresses, social security numbers, phone numbers, email addresses. The SDC analyzed the PII and determined that many of the names and SSNs had returns filed under EFINs \*\*\*\*21 and \*\*\*\*61 as well as various online tax preparation sites such as Intuit's Turbo Tax and TaxAct.

#### **Information for EFIN \*\*\*\*61**

As discussed below, EFIN \*\*\*\*61 was also used to file SIRF tax returns that funded money orders deposited into the subjects' bank account. EFIN \*\*\*\* 61 is legitimately registered to Cynthia Claybrook (Claybrook) of Carrollton, Texas. Claybrook owns Drake Financial Solutions, Inc., a tax preparation business not associated with Drake Software.

The majority of tax returns filed with EFIN \*\*\*\*61, list the return preparation business as Zach Instant Tax, 9737 Forest Ln, Dallas TX 75243. As of December 2014, IRS records show

473 returns e-filed for 2013. Of these returns, IRS accepted 423. In 2014, 401 returns were e-filed with only 208 of those accepted. The filed returns had similar SIRS characteristics as those filed with EFIN \*\*\*\*20.

IRS records reveal the accepted returns showing Zach Instant Tax were filed using Drake Software tax preparation products. Drake records show the company associated with EFIN \*\*\*\*61 as Zach Instant Tax, 9737 Forest Ln, Dallas TX, 75041; Phone: 972-729-0371; email: [zachtax2010@gmail.com](mailto:zachtax2010@gmail.com). The billing address on the application states 1209 Northwest Hwy, 75041, similar to the mail drop box address for EFIN \*\*\*\*20. As part of the application process, Drake Software received a copy of a letter purporting to be from the IRS to Zach Instant Tax, identifying them as the owner of EFIN \*\*\*\*61. The letter is forged, as IRS records do not show Zach Instant Tax as the owner of EFIN \*\*\*\*61.

### **The Subject's Bank Accounts**

#### Stone Teck Auto Recycling, JP Morgan Chase Account number xxxxx4218

On May 19, 2010, Segun Edomwonyi filed an Assumed Name Record, in Dallas County, for Stone Teck Autos Recycling. JP Morgan Chase records included a signature card dated 5/16/2011, which lists Stone Teck Auto Recycling, account number xxxxx4218, as a Sole Proprietorship, owned by "Seguin" Edomwonyi, the sole signature for the account. Edomwonyi provided a social security number of xxx-xx-8980, which matches the social security number provided by Segun Edomwonyi, date of birth xx/xx/1965, married to Guinevere Edomwonyi, in a form I-130 Petition for Alien Relative, filed on January 1, 2010, with the Department of Homeland Security.

An analysis of the account records for xxxxx4218 show 618 money orders comprised 55% (\$449,952) of the total deposits recorded to this account during the period from February 2013

through November 2013. MoneyGram deposited money orders totaled \$260,791.92 (356 individual money orders). Money Gram money orders are sold by Wal-Mart. Records obtained from Walmart identified debit cards issued by Green Dot that were utilized to purchase the Money Gram money orders deposited into the account. Records obtained by Green Dot provided the identities of the cardholders and recorded transactions of 79 of the debit cards. The records confirm that all the cards were credited with United States Treasury income tax refunds totaling approximately \$373,800. According to IRS records the tax returns associated with these deposits were all e-filed during a period between June and September 2013 using EFIN \*\*\*\*20

Disbursements from this account included the following: Adesa Dallas auto auctions - \$73,720, Manheim Dallas auto auction - \$64,125. Cash withdrawals totaling \$339,373, or over 40% of disbursements recorded to the account.

Stone Teck Investments, JP Morgan Chase account xxxxx6630

JP Morgan Chase records included a signature card for Chase account xxxxx6630, titled Stone Teck Investments Inc., dated 11/26/2012, with the sole signature listed as Segun Edomwonyi. According to records of the Texas Secretary of State Stone Teck Investments Inc. filed a Certification of Formation, Professional Corporation on 11/14/2012. The document lists Segun Edomwonyi as the director, the initial registered agent, and the organizer of the company. The purpose of the company was used car sales and automotive repair.

Bank records show 191 money orders comprised just over 50% (\$131,155) of the total deposits recorded to this account during a period from February 2013 through November 2013.

Disbursements from account xxxxx6630 included the following: Manheim Dallas - \$43,127, Adesa Dallas - \$17,580, Lone Star Auctioneers - \$12,085. Cash withdrawals totaling \$66,835, or over 20% of disbursements were recorded to the account.

Multiple cashier's check payments from this account listed a remitter other than Stone Teck Auto Investments, the account owner. Eight cashier checks totaling \$43,127 were made payable to Manheim Dallas. Seven of the payments listed Rico's Auto as the remitter of the cashier checks, but the funds were withdrawn from the Stone Teck Investments account. Two cashier's check payments totaling \$17,580 were made to Adesa Dallas. The remitters (Exquisite Carz of Dallas and Rico's Auto) listed on both checks were different from the originating account. However, the funds used to purchase the cashier's checks were withdrawn from the Stone Teck Investments account.

Benny O Prince dba BP Auto Remarketer & Financial,  
JP Morgan Chase Account number xxxxx0373

"Benny O Prince" filed an assumed name record in Dallas County on March 12, 2012, for BP Remarketer & Financial. Benny O Prince, social security number xxx-xx-8170, opened JP Morgan Chase checking account number xxxxx0373 on March 13, 2012. The SSN used for Benny O Prince (xxx-xx-8170) is identical to SSN for Segun Edomwonyi (xxx-xx-8980) except for two digits. Affiant believes Benny O. Prince is an alias used by Segun Edomwonyi.

Analysis for the period April 2012 to December 2012 of the records for account number xxxxx0373 reveal 476 Western Union money orders and 402 Money Gram money orders were deposited into the account with a total value of approximately \$577,355, or over 92% of deposits during this period. Disbursements from this account included the following: Manheim Dallas - \$122,590, Adesa Dallas - \$25,120, Rico's Auto (owned 50/50 by Ricardo Solomon and Smith Akin) - \$163,270, EKO Financial (owned by Smith Akin) - \$18,350. Cash withdrawals totaling \$290,586 or over 46% of disbursements were recorded to the account.

Walmart subpoena records identified approximately 100 debit cards utilized to purchase some of the deposited Money Gram money orders into the BP Auto Remarketer account. Green

Dot subpoena records provided identities of the cardholders and recorded transactions of only 16 of the debit cards. All 16 of the cards were credited with United States Treasury income tax refunds, totaling approximately \$75,500. Green Dot was unable to provide any information on the remaining debit cards due to the age of the purchases. The SIRS tax returns associated with these deposits were all e-filed during a period between October and November 2011 using EFIN \*\*\*\*87.

EFIN \*\*\*\*87 is known by the IRS to be tied to other SIRS schemes. SDC records indicate that EFIN \*\*\*\*87 was used to file approximately 830 fraudulent tax returns during 2011 and 2012 with an estimated tax loss of \$3,800,000.

Latonya L. Carson, dba Exquisite Carz of Dallas  
Citibank Account Number xxxx1464

Latonya Carson filed a Certificate of Formation for Exquisite Carz of Dallas with the Texas Secretary of State Texas on 11/04/2013, listing the address as 4605 Hickory Tree Road, Balch Springs, TX 75180. On August 21, 2013, Latonya Carson, SSN xxx-xx-8552, and date of birth xx/xx/1974, signed a Business Deposit Application with Citibank as the owner of Exquisite Carz of Dallas. On September 4, 2013, Segun Benny Edomwonyi, SSN xxx-xx-8980, was added to the account with General Delegation of Operating Authority. The address listed on monthly statements for Exquisite Carz of Dallas, was 800 Ross Avenue, Suite 3125, Dallas, TX 75202.

The account records were analyzed for the period August 2013 to June 2014 and show 310 (Western Union and Money Gram) money orders comprised just over 30% (\$284,488) of the total deposits recorded to the this account. Incoming wires originating from Nigeria totaling \$162,300 represented approximately 17% of total deposits. Records obtained from Walmart and Kroger identified debit cards utilized to purchase some of the deposited Money Gram and Western Union money orders into the Exquisite Carz of Dallas account. Records obtained from

Green Dot provided identities of the cardholder names and transactions of 133 of the debit cards and confirmed all the cards were credited with United States Treasury income tax refunds, totaling approximately \$671,748. The tax returns associated with these deposits were all e-filed during a period between July and October 2013 using EFIN \*\*\*\*20 (101 returns) and EFIN \*\*\*\*61 (32 returns).

Disbursements from this account included the following: Adesa Dallas - \$308,065, Futel - \$45,350, Knarf Tex LLC - \$34,630, Lewisville Mitsubishi auto dealership - \$62,500, Manheim Dallas - \$60,825, Texas Lone Stare Auto Auction - \$195,735. Several of the check payments to Futel and Knarf Tex, LLC referenced shipping charges and a couple of the payments referenced Nigeria.

The disbursements identified above were approximately 79% of withdrawals from the account. Cash withdrawals totaling \$75,353 or 8% of disbursements were recorded to this account.

Benny O Prince Wells Fargo Accounts numbered XXXXX7852  
and account number XXXXX9064

Analysis of the Wells Fargo Bank, N.A. records for account number XXXXX7852 and account number XXXXX9064, in the name of "Benny O. Prince", address 1209 Northwest Hwy Ste 153, Garland, TX 75041 determined that the account application was received on 7/11/2012. The primary identification listed in the application is a Congo Passport, #A0259889

1209 Northwest Hwy is the same mail drop box associated with EFIN\*\*\*\*20. (See page 8 of this Affidavit). Records obtained from the mail drop business show it was opened under the name of "Benny Prince" using a false Republic of Congo passport, A0259889, matching the primary id used to open this account. The photo on the passport appears to be the same photo found in the U.S. immigration file of Segun Edomwonyi.

A review of the monthly statements for the period July 2012 to June 2014 show that on 11/15/12; 4/3/13; 6/26/13; 6/24/13; 7/3/13; 8/14/13; 8/14/13; and 8/28/13; US Treasury direct deposits were made into the account, each in an individual's name, not Benny O Prince. The deposits total approximately \$39,998, or almost 50% of deposits to the account. Disbursements made from this account included payments to BP Auto Remarketers -\$17,300, Stone Teck - \$5,000, and "Latoya Bolden" -\$9,000. Bolden is Latonya Carson's maiden name. The tax returns associated with these deposits were all e-filed during a period between October 2012 and August 2013 using various EFINS including \*\*\*\*20 and \*\*\*\*61.

Smith Akin dba EKO Financial JP Morgan Chase  
Account numbered xxxxx8994

Account number xxxxx8994 was opened at JP Morgan Chase and is styled in the name of Smith O Akin dba EKO Financial. The bank records contained a Business Signature Card, dated 3/25/2010, that listed Smith O. Akin as the Sole Proprietor and only signer on the account. A certification of formation for EKO Financial Services LLC was filed with Secretary of State of Texas on June 02, 2014, listing Smith Akin and Latonya Carson as managers.

The account records were analyzed for the period January 2011 to June 2014. During a period from July 2013 to May of 2014, 138 money orders deposited into the account totaled \$119,479, comprising 75% of deposits during this period. Additional deposits into the account included \$18,350 from BP Auto Remarketer and \$28,500 from Stone Teck Auto Recycling from May 2012 to January 2013. In addition, 22 incoming wire deposits were received from Nigeria, totaling \$194,045, during the time period January 2011 through April 2014. Cash withdrawals totaling \$256,004 were recorded to this account for the period January 2011 through May 2014.

Records obtained from Walmart and Kroger identified debit cards utilized to purchase some of the Money Gram and Western Union money orders deposited into the EKO Financial



account. Green Dot subpoena records provided identities and transactions of 42 of the debit cards and confirmed all the cards were credited with United States Treasury income tax refunds, totaling approximately \$211,065. The tax returns associated with these deposits were all e-filed during a period between August and November 2013 using EFIN \*\*\*\*20 (31 returns) and EFIN \*\*\*\*61 (11 returns).

Ricardo Garth Solomon DBA Rico's Auto Inc.  
Wells Fargo account numbered xxx0932

A Wells Fargo, Ricardo Solomon DBA Rico's Autos account numbered xxx0932 with mailing address of 700 Fleming St., Wylie, TX 75098, was opened on 9/10/2010 with the sole signature as Ricardo Solomon.

Deposits into the account included checks and transfers from BP Remarketer totaling approximately \$163,270 during the period of May through July 2012, comprising 23% of deposits. In addition, account records included evidence of cash deposits from May 2012 through April 2013 totaling \$452,090, comprising 63% of total deposits. Check disbursements from this account included payments to Adesa Dallas - \$56,715 and Manheim Dallas - \$96,100. Cash withdrawals from this account exceeded \$459,000. Of this total, \$201,985 of the cash withdrawal slips referenced Adesa Dallas and \$79,920 of the cash withdrawal slips referenced Manheim Houston.

Analysis of the cash deposits showed strong evidence of structuring during a period from May 2012 through July 2012. During this time, many cash deposits recorded in the account ranged in amounts from \$9,000 to \$9,900, including multiple deposits on the same day.

**Vehicle Purchases**

An analysis of the bank records of the accounts identified in the affidavit evidence payments to Adesa Dallas, (Adesa), Manheim Remarketing ,Inc. (Manheim) and Texas Lone

Star Auto Auction (TLSAA). Adesa and Manheim are national companies that manage wholesale auctions of vehicles at both physical facilities and on line. The bank records above included substantial payments to Adesa and Manheim as follows:

<b>Bank Account Description</b>	<b>Total of known payments to Adesa Dallas</b>	<b>Total of known payments to Manheim Dallas</b>
JP Morgan Chase- Stone Teck Investments and Stone Teck Auto Recycling	\$109,530	\$153,300
Wells Fargo- Rico's Auto	\$272,575	\$172,980
JP Morgan Chase- Benny Prince DBA BP Remarketer & Financial	\$9,950	\$113,480
Citibank- Exquisite Carz of Dallas	\$308,065	\$45,070

The documents produced by the banks are incomplete and include copies that may not be clear, therefore, the amounts above are minimum payments, which total \$700,120 to Adesa, and total \$484,830 to Manheim, for a total of \$1,184,950 paid out of these accounts to purchase auctioned cars from Adesa and Manheim from May 2012 to April 2014.

Pursuant to subpoena Manheim and Adesa provided excel spreadsheets detailing vehicle purchases, by Rico's Auto's, Stone Teck, and Exquisite Carz of Dallas. The information included vehicle description, vehicle identification number, date, and purchase price for the vehicles. Based on analysis of the spreadsheets it appears that from 11/3/10 to 9/5/13, Rico's

Autos purchased approximately 190 vehicles from Manheim Remarketing, at a total cost of approximately \$950,050, and it appears that from 1/25/2007 to 10/10/2013, Rico's Auto purchased over 300 vehicles from Adesa Dallas, at a total cost of over 1.6 million dollars. Based on analysis of the Adesa spreadsheet it appears that from 8/21/13 to 4/17/14, Exquisite Carz of Dallas purchased approximately 80 vehicles from Adesa Dallas, at a total cost of approximately \$426,650.

In order to bid and purchase a vehicle at these dealer auto auctions a person must be sponsored by a dealership and have an identification card issued by AutoTec, LLC. AutoTec, LLC manages the issuance of both Auction Access Dealer Identifications and Individual Auction Access Identifications. Companies, such as Adesa, utilize the Auction Access system as protection against fraud and require that purchasers/bidders have an Individual Auction Access card to partake in auction bidding. Auction Access identifications are approved for each auction, therefore, individuals may have approval to bid at Adesa, but not at Manheim.

According to an application to AutoTec dated 09/30/2005, Garth Ricardo Solomon, is the legal name for Dealer Identification number 5209070, with a dba of Rico's Auto. Solomon listed a home and office address of 700 Fleming Street, Wylie, TX 75098. Rico's Auto identified Smith Akin as an approved Representative to bid on vehicles. As the owner, Solomon was also approved to bid on vehicles for Rico's Auto.

According to an application to AutoTek dated 05/01/2013, Latonya L. Carson is the legal name for a sole proprietorship with a dba of Exquisite Carz of Dallas, assigned Dealer Identification number 5342682. Exquisite Carz of Dallas listed 4605 Hickory Tree Road, Balch Springs, TX 75180 as the lot address, and 800 Ross Avenue, number 3125, Dallas, TX 75202 as the mailing address. On the application Latonya Carson listed references as Rico's Auto,

Elevation Autos, and Nation Auto. Individual Representatives for Exquisite Carz of Dallas currently include Segun Edomwonyi and Smith Akin.

Edomwonyi's Purchase of the 2008 Enclave

A subpoena served on Texas Lone Star Auto auction (TLSAA) identified that on approximately 10/10/2013, Segun Edomwonyi acting as a representative of Exquisite Carz, purchased 5 vehicles for a total of approximately \$42,480 which included a 2008 Enclave VIN 5GAER237X8J125627 purchased for approximately \$16,260.00 that is currently registered to Segun Edomwonyi's wife, Guinevere Edomwonyi at 5000 Rockford Drive, Plano, TX. These cars were paid for on 10/10/2013 and/or 10/11/2013 with 16 \$1,000 Walmart Money Grams, and Citibank cashier's check number 330323488 for \$26,480.00 purchased out of the Exquisite Carz of Dallas Citibank account ending in 1464. The 16 Money Grams and the Citibank cashier's check 330323488 are all directly linked to SIRF. The 16 Money Grams were purchased by 10 Green Dot cards that received approximately \$51,779.70 in IRS tax funds for fraudulently filed tax returns. Cashier's check number 330323488 for \$26,480.00 was funded by 11 \$1,000.00 money orders. Nine of those money orders were Money Grams purchased at Walmart. A subpoena issued to Walmart identified that on 10/3/2013, 7 Green Dot cards were used to purchase those Money Grams. A subpoena issued to Green Dot identified that on 10/2/2013, those 7 GreenDot cards received approximately \$36,315.00 in IRS tax funds for fraudulently filed tax returns.

Carson's and Edomwonyi's purchase of the 2013 Cadillac Escalade

Analysis of the Exquisite Carz Citibank account number ending 1464 identified a \$62,500 payment to Lewisville Mitsubishi. A subpoena served on Lewisville Mitsubishi identified that the payment represented the purchase of a 2013 Cadillac Escalade by Latonya

Carson and Exquisite Carz of Dallas in November 2013. The interview of Lewisville of Mitsubishi employees identified that Latonya Carson purchased the vehicle. A black male believed to be Segun Edomwonyi was with Carson during the vehicle purchase and gave a Lewisville Mitsubishi employee a business card identifying himself as Benny Prince of Exquisite Carz of Dallas. According to DHS, this vehicle was shipped to Nigeria in December 2013, and Carson and Edomwonyi traveled out of the country to what is believed to be Nigeria in January/February 2014.

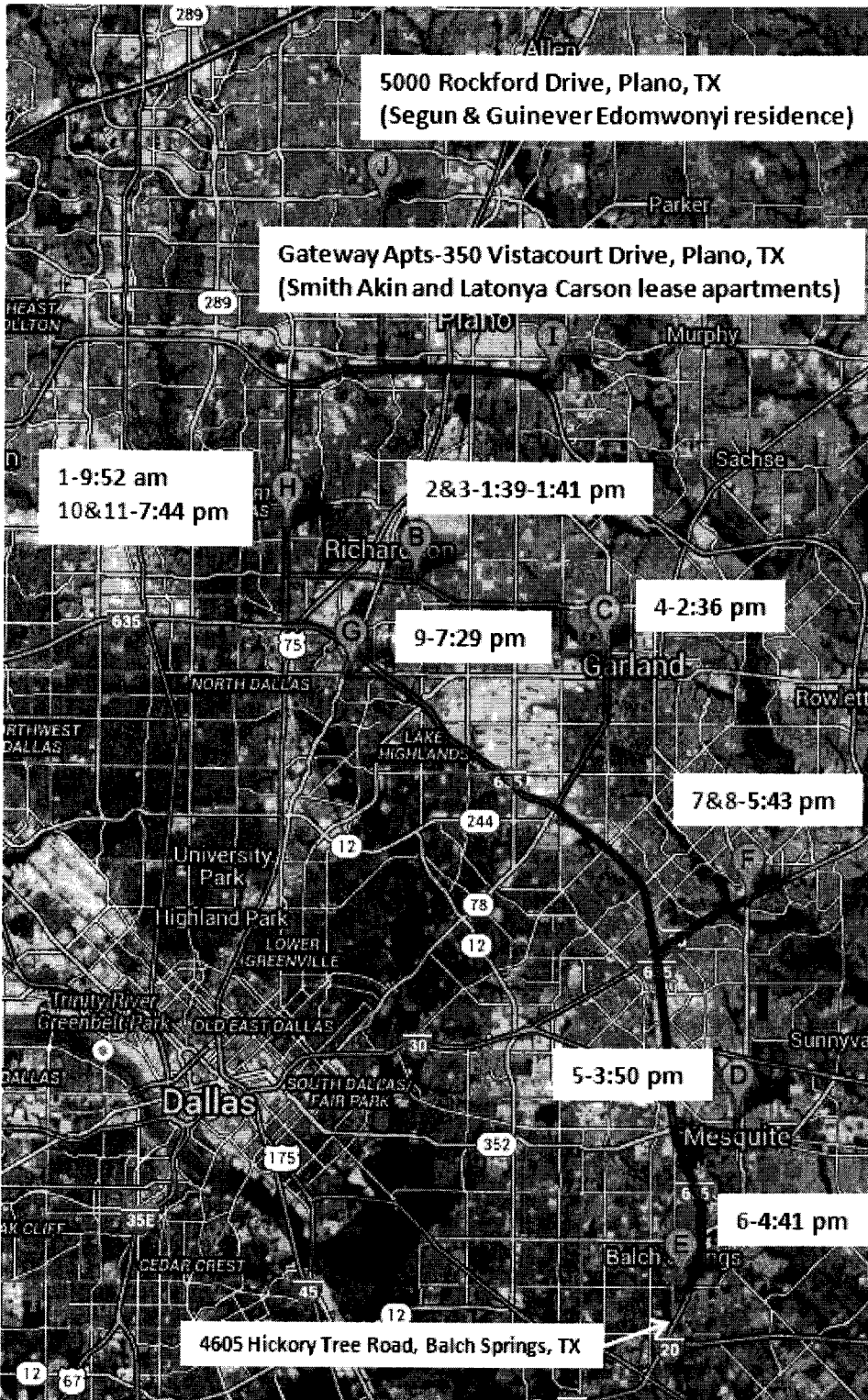
Purchase of Western Union Money Orders Used to Purchase Vehicles from TLSAA

As detailed above, a subpoena served on TLSAA identified multiple Western Union money orders that were used to purchase vehicles from TLSAA for Exquisite Carz of Dallas. Each money order bears the store number where it was purchased and the date and time of purchase. Using the date, time and location of the purchase of money orders occurring on the several dates FBI agents have been able to plot a time line that indicates the purchases may have occurred while the subjects were traveling between their residences and the business location 4605 Hickory Tree Road, Balch Springs, TX.

Specifically, on 8/15/2013, purchases began in the morning at a location near the subjects' Plano and Wylie residences, and continued into the afternoon on a clear path down to the subject's business location in Balch Springs, and then back up to the starting location near the subject's residences in Plano and Wylie. As displayed on following diagram fourteen (14) of the money orders were purchased along a route that began at 9:52 AM at a Kroger location in Richardson close to the 5000 Rockford Drive, Plano, TX, 350 Vistacourt Drive, Plano, TX, and 700 Fleming, Wylie, TX addresses where it is believed that Segun Edomwonyi, Guinevere Edomwonyi, Smith Akin, and Ricardo Solomon reside, and Latonya Carson maintains a leased

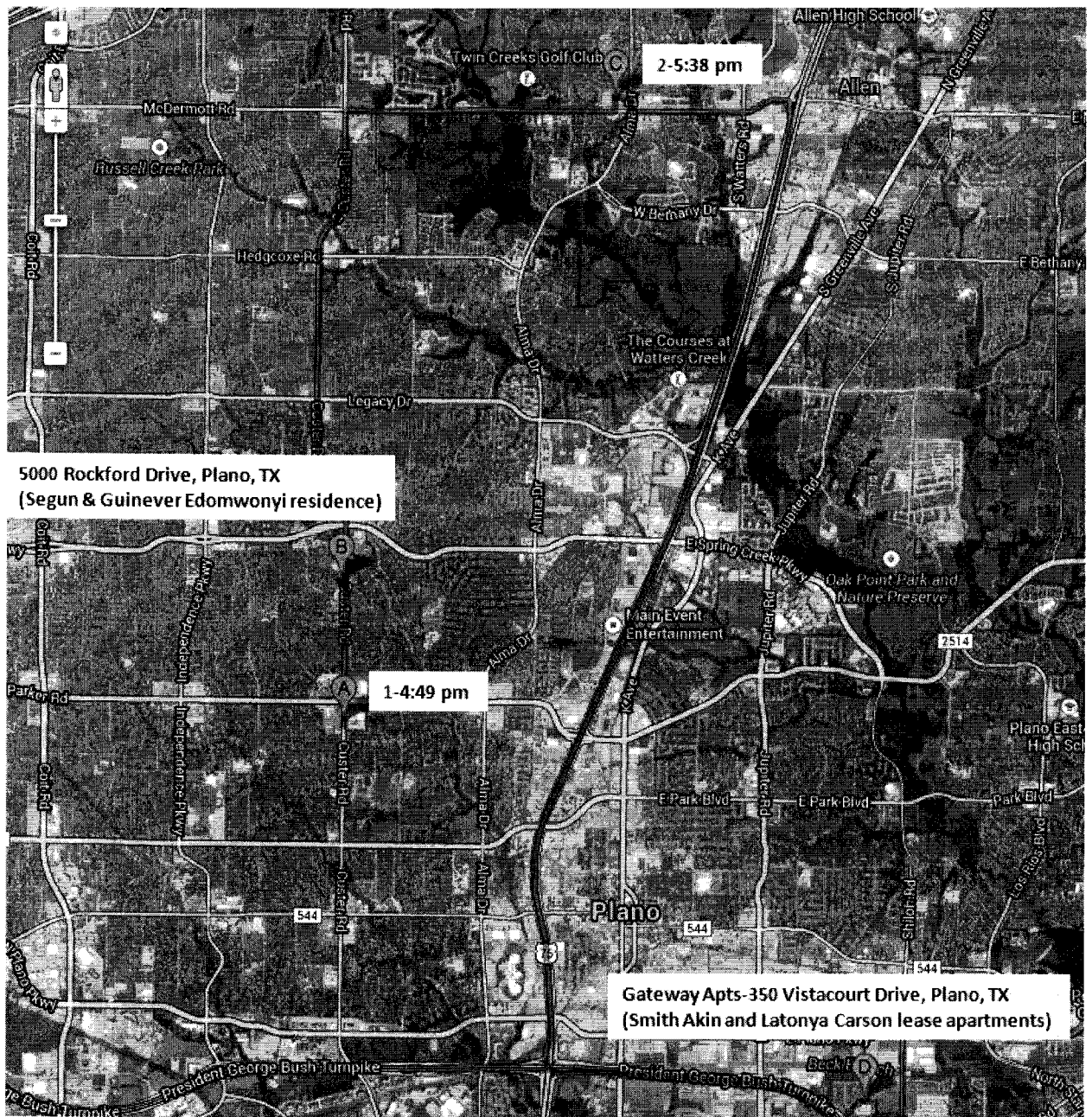
apartment. The route then moved southeast stopping at Kroger locations in Richardson, Garland, and Mesquite between 1:39 PM and 4:41 PM. The affiant notes that the Mesquite Kroger is less than 2 miles from the 4605 Hickory Tree Road, Balch Springs, TX address. The pattern continues with the buyers moving back up towards the Richardson starting point and stopping at multiple Kroger's to purchase money orders between 5:43 PM and 7:44 PM. Overall this location analysis shows travel from North Dallas down to the vicinity of 4605 Hickory Tree Road, Balch Springs and back purchasing a total of fourteen money orders at seven locations along the route. See diagram below:

*(Text continued on the next page)*



On 8/28/2013, two purchases of these money orders were purchased along a route that started less than a block south of the Edomwonyi's residence at 5000 Rockford Drive, Plano, TX

address, passed that residence, and 49 minutes later stopped at a second Kroger location about a mile Northeast of that residence. See the following diagram:

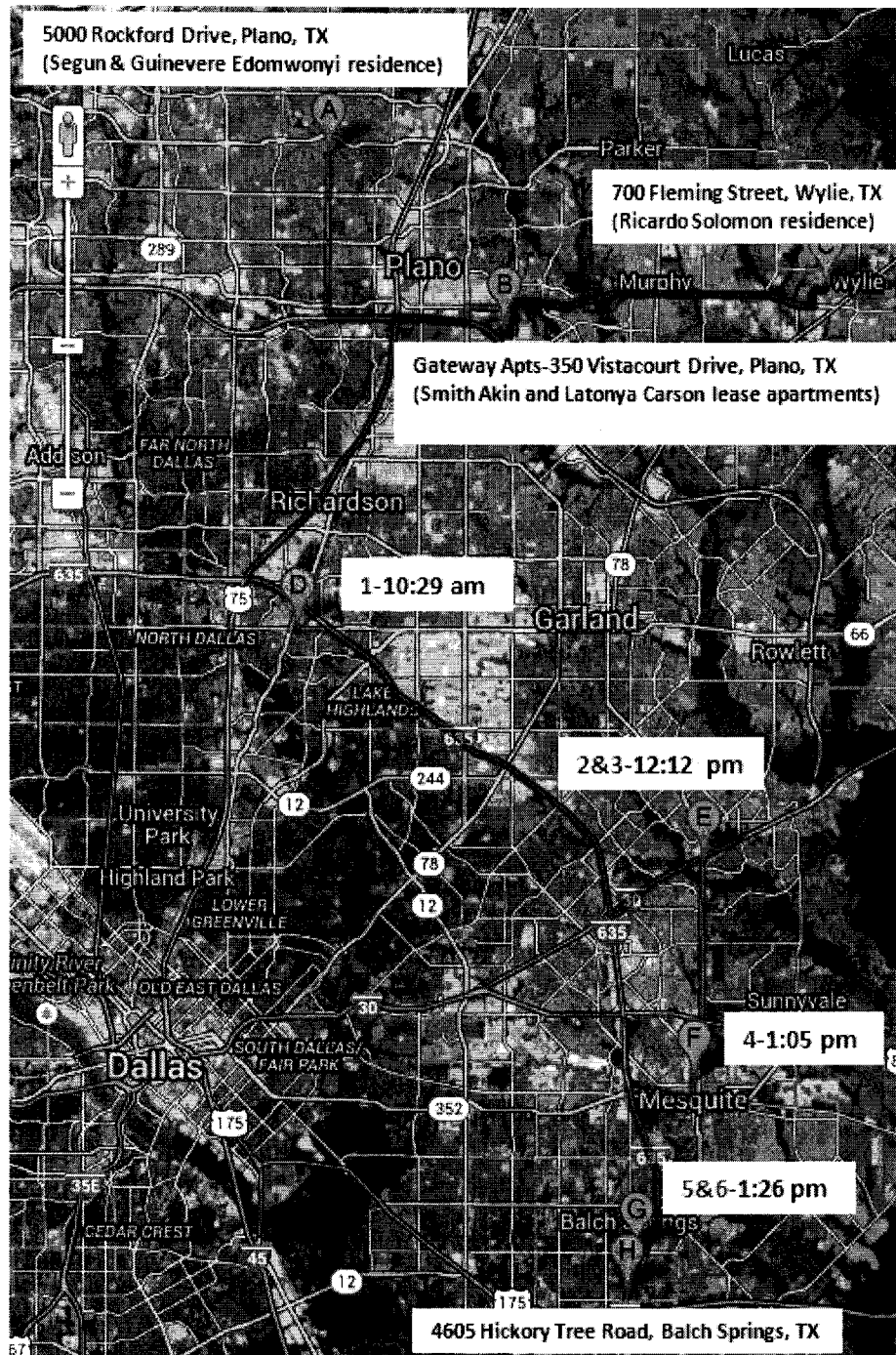


Also on 9/5/2013, purchases began in the morning near the subject's Plano and Wylie residence's, and continued into the afternoon ending at a location near the subject's Balch Springs, TX business location. Seven money orders were purchased along a route that started at 10:29 AM at a Kroger location near the addresses listed above, and moved Southeast towards the



4605 Hickory Tree Road, Balch Springs, TX stopping at three different Kroger locations along the way to purchase seven total money orders before terminating at a Kroger location in Mesquite that is less than 2 miles from the 4605 Hickory Tree Road, Balch Springs, TX address.

This route is depicted on the following diagram:



### **Shipment of Vehicles to Nigeria**

Manheim, Adesa and Texas Lone Star auto auctions provided agents the Vehicle Identification Numbers (VIN) for each of the vehicles purchased by Exquisite Carz of Dallas, Rico's Auto Sales, Stone Teck investments, Benny Prince and Smith Akin. Each VIN number was searched in the US Customs and Border Protection's, Automated Export System ("AES") to determine if the vehicle had been exported from the United States. The AES is the central data base through which export shipment data required by multiple agencies is electronically filed. A review of the AES revealed that between January 2012 and January 2015, approximately 204 vehicles were exported from the United States by Exquisite Carz of Dallas, Rico's Auto Sales, Stone Teck investments, Benny Prince and Smith Akin. The majority of the vehicles were exported from the United States via the Port of Jacksonville in Jacksonville, Florida on ocean freightliners to Nigeria

Before the vehicles were exported from the United States, Shippers Export Documents were submitted to US Customs and Border Protection, electronically. A review of the Shippers Export Documents and Electronic Export Information (EEI), revealed numerous companies and individuals listed as the US Principal Party (exporter on record) and/or the US shipper, including: Exquisite Carz of Dallas, Rico's Auto Sales, Stone Teck investments, Benny Prince and Akin Smith. In addition, the Shippers Export Document listed numerous companies and individuals as the Ultimate Consignee in Nigeria, including: Stone Teck Auto Enterprises, Monday Okeowo, Olanyinka Okufoyea and Aobatele Odulaja.

### **Tracing bank account debits to vehicles shipped to Nigeria**

Investigative agents have analyzed the records provided by the banks, the auction companies, and export records maintained by AES and have linked the subjects to the purchase

of vehicles with funds from bank accounts receiving SIRF proceeds that were then shipped to Nigeria . In conducting this analysis agents made certain observations about the overall scheme:

- Each step in the process, including opening the bank account, making the payment to Adesa (Check or Cashier's Check), purchasing the vehicle at the Adesa auction, and arranging shipment of the vehicle to Nigeria, may involve different subjects for one vehicle.
- The payment to Adesa for the vehicle may be funded by one company, while actually credited as purchased by another company. This occurred when a withdrawal from a bank account, such as Stone Teck, was used to fund the purchase of a Cashier's Check (CC) that listed the remitter as Rico's Auto, and was payable to Adesa. Analysis determined that in those instances Adesa credited Rico's Auto with the vehicle purchase, when the purchase was actually funded by Stone Teck.
- The subjects are linked to each other by their roles as purchasing representative for dealers Rico's Auto and Exquisite Carz of Dallas. The purchasing representative is the individual bidding at the auction on behalf of the dealer.
- Exquisite Carz of Dallas paid Fuad Lawal to ship vehicles to Nigeria.

The following chart depicts the purchase and then export of a number of vehicles purchased at Adesa. The first column lists the debit information from the bank records obtained by the FBI for a payment to Adesa. The payment may be in the form of a company check or of a Cashier's Check (CC).

The second column identifies a vehicle purchased from Adesa with the debit in the first column. The third column identifies the individual and dealer purchasing the vehicle from

Adesa and the date of the purchase. The fourth column identifies the shipper of the vehicle to Nigeria.

<b>Account/ check, CC , Withdrawal/Amount</b>	<b>Vehicle Description / VIN/ PRICE</b>	<b>Adesa Date of Purchase/ Dealer/ Dealer Representative</b>	<b>Export Shipper</b>
Rico's Auto Wells Fargo (0932) CK 1009 \$13,220 Sign Ricardo Solomon	2007 Toyota Tundra 5TFRT54177X010573 \$12,900	6/14/2012 Rico's Auto/ Smith Akin	KNARF TEX LLC 1329 Williams Creek Mesquite, TX 75181
Rico's Auto Wells Fargo (0932) CK 1008 \$4,195 Sign Ricardo Solomon	2001 4Runner JT3GN86R710191894 \$4,000	6/13/2012 Rico's Auto/ Smith Akin	Stoneteck Investments 4605 Hickory Tree RD Balch Springs, TX 75180
Rico's Auto Wells Fargo (0932) CK 1013 \$3,035 Sign Ricardo Solomon	1998 Toyota Camry 4T1BF28K9WU060669 \$2,850	6/13/2012 Rico's Auto/ Smith Akin	Stoneteck Investments 4605 Hickory Tree RD Balch Springs, TX 75180
Rico's Auto Wells Fargo (0932) CK 1022 \$7,830 Sign Ricardo Solomon	2004 Toyota Siena 5TDBA22CX4S015391 \$7,600	7/18/2012 Rico's Auto Smith Akin	Stoneteck Investments 4605 Hickory Tree RD Balch Springs, TX 75180
Rico's Auto Wells Fargo (0932) Withdrawal Ricardo Solomon \$31,260	2009 Mercedes Benz 4JGBF71E59A510518 \$30,500	5/24/2012 Rico's Auto Smith Akin	Oman Solomon 3223 Merrifield Av Dallas, TX 75223
Rico's Auto Wells Fargo (0932) Withdrawal Ricardo Solomon \$40,560	2009 Mercedes Benz 4JGBF86E49A458765 \$40,000	5/24/2012 Rico's Auto Smith Akin	Rico Auto Sales 3223 Merrifield Av Dallas, TX 75223
Rico's Auto Wells Fargo (0932) Withdrawal Ricardo	2006 Land Rover SALSF25446A947780 \$21,100	5/10/2012 Rico's Auto Smith Akin	Stoneteck Investments 4605 Hickory Tree

Solomon \$44,020			RD Balch Springs, TX 75180
Rico's Auto Wells Fargo (0932) Withdrawal Ricardo Solomon \$44,020	2006 Land Rover SALSF25456A944452 \$22,100	5/10/2012 Rico's Auto Smith Akin	Stoneteck Investments 4605 Hickory Tree RD Balch Springs, TX 75180
Rico's Auto Wells Fargo (0932) CK 1012 \$15,340 Sign Ricardo Solomon	2007 Toyota Tundra 5TBEV54147S462794 \$15,000	6/14/2012 Rico's Auto Smith Akin	KNARF TEX LLC
Stone Teck Auto Recycling JP Morgan Chase (4218) CC 1369907556 \$18,230	2003 Toyota Camry 4T1BE32KX3U643572 \$2,800	12/19/2012 Rico's Auto Smith Akin	Columbia Auto Sales 801 N College Av, Suite D, Columbia, mo 65201
Stone Teck Auto Recycling JP Morgan Chase (4218) CC 9404307037 \$20,030	2007 Toyota Camry 4T1BE46K67U642182 \$6,800	8/21/2013 Exquisite Carz of Dallas Segun Edomwonyi	Realtech Motors LLC 903 W Division Street Arlington, TX 76012
Stone Teck Auto Recycling JP Morgan Chase (4218) CC 9404307047 \$10,460	2003 Honda Accord 1HGCM56603A111030 \$4,900	8/29/2013 Exquisite Carz of Dallas Segun Edomwonyi	Stoneteck Investments 4605 Hickory Tree RD Balch Springs, TX 75180
Stone Teck Auto Recycling JP Morgan Chase (4218) CC 1194506816 \$4,000	1999 Toyota Camry JT2BF22K8X0189646 \$1,300	9/11/2013 Exquisite Carz of Dallas Segun Edomwonyi	Exquisite Carz of Dallas 4605 Hickory Tree Road Balch Springs, TX 75180
Stone Teck Auto Recycling JP Morgan Chase (4218) CC 9302013177 \$21,000	2007 Ford F550 1FDAF56P17EB21472 \$5,300	10/24/2013 Exquisite Carz of Dallas Segun Edomwonyi	Fuad Lawal 4955 Rolling Vista Mesquite, TX 75150

Stone Teck Auto Recycling JP Morgan Chase (4218) CC 9302013177 \$21,000	1997 Toyota RV4 JT3GP10V9V7006541 \$1,400	10/23/2013 Exquisite Carz of Dallas Segun Edomwonyi	Fuad Lawal 4955 Rolling Vista Mesquite, TX 75150
Stone Teck Auto Recycling JP Morgan Chase (4218) CC 9302013177 \$21,000	2006 Toyota Prius JTDKB20U563201790 \$3,800	10/23/2013 Exquisite Carz of Dallas Segun Edomwonyi	Fuad Lawal 4955 Rolling Vista Mesquite, TX 75150
Stone Teck Investments JP Morgan Chase (6630) CC 9404307263 \$8,680	1997 Toyota RV4 JT3GP10V9V7006541 \$1,400	10/23/2013 Exquisite Carz of Dallas Segun Edomwonyi	Fuad Lawal 4955 Rolling Vista Mesquite, TX 75150
Stone Teck Investments JP Morgan Chase (6630) CC 9404307263 \$8,680	2005 BMW X3 WBXPA93455WD22500 \$7,400	10/24/2013 Exquisite Carz of Dallas Segun Edomwonyi	Fuad Lawal 4955 Rolling Vista Mesquite, TX 75150
Exquisite Carz of Dallas Citibank (1464) CC 330336525 \$58,910	2006 Toyota Corolla 1NXBR32E26Z644752 \$3,900	11/6/2013 Exquisite Carz of Dallas Segun Edomwonyi	Fuad Lawal
Exquisite Carz of Dallas Citibank (1464) CC 330336525 \$58,910	2006 Toyota Carolla 1NXBR32E96Z643937 \$5,200	11/6/2013 Exquisite Carz of Dallas Segun Edomwonyi	Exquisite Carz of Dallas
Exquisite Carz of Dallas Citibank (1464) CC 330336525 \$58,910	2000 Toyota Siena 4T3ZF19C5YU286962 \$2,100	11/6/2013 Exquisite Carz of Dallas Segun Edomwonyi	Exquisite Carz of Dallas
Exquisite Carz of Dallas Citibank (1464) CC 330336525 \$58,910	2005 Nissan Pathfinder 5N1AR18U85C783996 \$7,100	11/6/2013 Exquisite Carz of Dallas Segun Edomwonyi	Fuad Lawal
Exquisite Carz of Dallas Citibank (1464) CC 330336525 \$58,910	2004 Toyota Siena 5TDZA22C34S084955 \$5,800	11/6/2013 Exquisite Carz of Dallas Segun Edomwonyi	Fuad Lawal

Exquisite Carz of Dallas Citibank (1464) CC 330336525 \$58,910	2003 BMW X5 5UXFA53553LV92346 \$4,300	11/6/2013 Exquisite Carz of Dallas Segun Edomwonyi	Exquisite Carz of Dallas
Exquisite Carz of Dallas Citibank (1464) CC 330336525 \$58,910	2003 Toyota RV 4 JTEGH20V236012923 \$4,400	11/6/2013 Exquisite Carz of Dallas Segun Edomwonyi	Exquisite Carz of Dallas
Exquisite Carz of Dallas Citibank (1464) CC 330336525 \$58,910	2002 Lexus 300 JTJGF10UX20122015 \$5,400	11/6/2013 Exquisite Carz of Dallas Segun Edomwonyi	Exquisite Carz of Dallas
Exquisite Carz of Dallas Citibank (1464) CC 330336525 \$58,910	2007 Land Rover SALME15427A261700 \$12,600	11/7/2013 Exquisite Carz of Dallas Segun Edomwonyi	Exquisite Carz of Dallas
Exquisite Carz of Dallas Citibank (1464) CC 330333882 \$9,760	2006 Nissan Pathfinder 5N1AR18UX6C657527 \$6,500	11/20/13 Exquisite Carz of Dallas Segun Edomwonyi	Exquisite Carz of Dallas
Exquisite Carz of Dallas Citibank (1464) CC 330333882 \$9,760	1998 Toyota 4 RUNNER JT3HN86R5W0154886 \$2,800	11/20/13 Exquisite Carz of Dallas Segun Edomwonyi	Fuad Lawal
Exquisite Carz of Dallas Citibank (1464) CC 330337835 \$37,230	1997 Ford Ranger 1FTCR14X8VPA22679 \$2,200	11/27/13 Exquisite Carz of Dallas Segun Edomwonyi	Fuad Lawal
Exquisite Carz of Dallas Citibank (1464) CC 330337835 \$37,230	2002 Ford Ranger 1FTYR10D12TA08434 \$1,900	11/27/13 Exquisite Carz of Dallas Segun Edomwonyi	Fuad Lawal
Exquisite Carz of Dallas Citibank (1464) CC 330337835 \$37,230	2004 Toyota Corolla 2T1BR32E44C246960 \$3,900	11/27/13 Exquisite Carz of Dallas Segun Edomwonyi	Exquisite Carz of Dallas
Exquisite Carz of Dallas Citibank (1464) CC 330337835 \$37,230	2003 Toyota Camry 4T1BE32K43U254989 \$4,000	11/27/13 Exquisite Carz of Dallas Segun Edomwonyi	Exquisite Carz of Dallas
Exquisite Carz of Dallas Citibank (1464) CC 330337835	2002 Honda CRV JHLRD68432C013058 \$3,000	11/27/13 Exquisite Carz of Dallas	Fuad Lawal

\$37,230		Segun Edomwonyi	
Exquisite Carz of Dallas Citibank (1464) CC 330337835 \$37,230	1999 Lexus RX 300 JT6HF10U4X0073125 \$4,100	11/27/13 Exquisite Carz of Dallas Segun Edomwonyi	Exquisite Carz of Dallas
Exquisite Carz of Dallas Citibank (1464) CC 330337835 \$37,230	2003 Toyota Highlander JTEGD21A730048097 \$4,500	11/27/13 Exquisite Carz of Dallas Segun Edomwonyi	Fuad Lawal
Exquisite Carz of Dallas Citibank (1464) CC 330337835 \$37,230	2003 Lexus GX 470 JTJBT20X630011529 \$11,800	11/27/13 Exquisite Carz of Dallas Segun Edomwonyi	Exquisite Carz of Dallas
Exquisite Carz of Dallas Citibank (1464) CC 330337852 \$12,270	1999 Toyota Tacoma 4TASN92N3XZ444353 \$4,200	12/18/13 Exquisite Carz of Dallas Segun Edomwonyi	Exquisite Carz of Dallas
Exquisite Carz of Dallas Citibank (1464) CC 330337852 \$12,270	2000 Toyota Camry JT2BF28K7Y0274552 \$2,900	12/18/13 Exquisite Carz of Dallas Segun Edomwonyi	Exquisite Carz of Dallas
Exquisite Carz of Dallas Citibank (1464) CC 330337852 \$12,270	2000 RX 300 JT6GF10U2Y0048091 \$4,200	12/18/13 Exquisite Carz of Dallas Segun Edomwonyi	Exquisite Carz of Dallas
Exquisite Carz of Dallas Citibank (1464) CC 330344887 \$17,940	2010 Toyota Corolla 1NXBU4EE4AZ283176 \$8,600	4/17/14 Exquisite Carz of Dallas Latonya Carson	Exquisite Carz of Dallas
Exquisite Carz of Dallas Citibank (1464) CC 330344887 \$17,940	2010 Toyota Corolla 2T1BU4EE6AC516430 \$9,100	4/17/14 Exquisite Carz of Dallas Latonya Carson	Exquisite Carz of Dallas



### **Wire Transfers from Nigeria**

Based on a review of the monthly statements available for Stone Teck Auto Recycling and Stone Teck Investments, at JP Morgan Chase, Stone Teck Auto Recycling received at least \$103,350 in wire transfers from Nigeria and Stone Teck Investments received at least \$47,325 in wire transfers from Nigeria. The majority of the wire transfers identify Odulaja David Atobatele, a match to the vehicle Consignee in Nigeria above, as the originator of the funds. Based on a review of the available monthly statements for Exquisite Carz of Dallas at Citibank, Exquisite received at least \$152,300 in wire transfers from Odulaja David Atobatele in Nigeria.

### **Probable Cause For Locations To Be Searched**

#### **4605 Hickory Tree Road, Balch Springs, TX**

This location is an auto repair shop/used car lot business. In November 2013, Latonya Carson filed a Certificate of Formation with the Texas Secretary of State for Exquisite Carz of Dallas listing the address as 4605 Hickory Tree Road, Balch Springs, TX 75180. This address is also listed as the physical address for Exquisite Carz of Dallas on their auction accounts with Manheim, Adesa, and Texas Lone Star Auto Auction. In addition, this address is listed on shipping documents as the physical address for both Stone Teck Investments and Exquisite Carz of Dallas for vehicles ultimately shipped to Nigeria. Surveillance of this location on multiple dates has identified that it typically houses 20 or more vehicles in the lot, and turns over vehicles on a regular basis.

This address was listed on an Exquisite Carz of Dallas business card given out by Latonya Carson between October and December 2014 to employees of Lanier Parking Solutions. (See page 39, second paragraph of this affidavit). Benny Prince aka Edomwonyi gave out a

second Exquisite Carz of Dallas business card in November 2013 with this address in connection with his purchase of the 2013 Cadillac Escalade. See page 20, first paragraph of this affidavit.

**350 Vistacourt Drive Apartment # 4214, Plano, TX**

A November 2014 LexisNexis search conducted by FBI Dallas on Smith Akin identified a possible residence for him at the Gateway Apartments located on 350 Vistacourt Drive Apt. 8201, Plano, TX. Based on that information, FBI agents conducted an interview of the Gateway apartment manager who identified that Latonya Carson has been leasing apartment 4214 since approximately May 2013 and has the assigned parking space C121. The apartment manager showed the writer copies of Texas driver's license number 19345905 for Latonya Lanette Carson that was provided by the individual renting the apartment and the writer verified that as a driver's license for Latonya Carson.

The apartment manager provided copies of the apartment leasing documents which revealed that the contact number given by/for Latonya Carson on the leasing documents was 214.264.9488. Records obtained from Green Dot indicate this same number that was used to call Green Dot in July 2013 regarding a card that received fraudulent IRS funds totaling \$4,606.00 in June 2013 most of which was used to purchase Walmart Money Grams that were ultimately deposited into the Stone Teck JP Morgan Chase bank account.

The leasing documents further list Carson's supervisor as Ben Prince, a known alias for Segun Edomwonyi. The vehicle currently on file with Gateway apartments for this residence is the same 2008 Buick Enclave (Texas license plate number "CPR5772") currently registered to Guinevere Edomwonyi that was purchased by Segun Edomwonyi representing Exquisite Carz of Dallas with Money Grams from TLSAA in 2013. (See page 19 of this affidavit)

Records obtained by subpoena from Verizon Fios identified that approximately 70 fraudulent tax returns were filed electronically from this address on 8/12/2013 and 8/13/2013. When income tax returns are filed electronically using Drake Software, Drake Software captures the IP address of the transmitter of the return. Agents have reviewed records obtained from Drake Software and identified that between 8/12/2013 and 8/13/2013, 70 fraudulent tax returns which resulted in the payment of over \$350,000 in fraudulent IRS tax payments were filed from the originating IP address 96.226.37.46. Agents conducted a WhoIS look-up and identified that IP address 96.226.37.46 was assigned to the internet service provider (ISP) Verizon Fios. A subpoena served on Verizon Fios requesting subscriber information for the account assigned the IP address 96.226.37.46 during the dates/times when the fraudulent tax returns were filed identified the subscriber as "benny king" (an alias for Segun Edomwonyi), and the account address as 350 Vistacourt Drive, Apt 4214, Plano, TX 75074. Also, the contact e-mail address on the account was listed as stoneteckautos2000@gmail.com.

Surveillance indicates the subjects are currently using the apartment. On 1/13/2015 and 1/14/2015 agents identified a Volkswagen Jetta with a temporary dealer license plate registered to Smith Akin with Exquisite Carz of Dallas parked in the apartment's assigned parking spot (C121). Surveillance conducted on 2/6/2015 identified the Buick Enclave with Texas license plate number "CPR5772" (registered to Guinevere Edomwonyi at 5000 Rockford Drive, Plano, TX) parked in the assigned parking spot for this apartment (C121). On 2/8/2015, a white Chevy Silverado pick-up truck registered to Smith Akin and Exquisite Carz of Dallas was parked in the apartments assigned parking spot (C121).

Additional surveillance was conducted during a period from April 7, 2015 to May 3, 2015. An individual resembling the appearance of Smith Akin was observed entering and exiting

the apartment building on multiple dates and times including 4/7, 4/8, 4/9, 4/10, 4/11, 4/12, 4/13, 5/2, and 5/3. On most of these dates, Akin was observed driving a silver vehicle resembling a Chevy Cruz. He did not park the silver Cruz in the assigned parking spot (C121), instead, choosing to park in public parking spaces directly in front of the assigned spot.

On some dates, AKIN exited the building in the morning making it appear that he spent the night in the apartment. On 4/8 and 4/10, Akin entered the building carrying what appeared to be a cell phone in his hand. On 4/12 and 4/13, Akin was observed carrying a plastic bag as he entered the building. On 5/3, AKIN was observed carrying a bundle of items in his hands. Surveillance did not observe AKIN carrying any of the items back out of the building.

On 5/2 and 5/3 a black Infiniti M45 license plate number "BBL4832" currently registered to AKIN was observed parked in the assigned parking spot (C121). On 5/3, Akin was observed entering the vehicle and driving away. The vehicle was parked at the spot again later that evening

Individuals involved in SIRF crimes are known to lease locations such as apartments or hotels to file false tax returns from locations other than their residences to avoid detection. Based on the observed pattern and facts regarding this apartment, it is the affiant's belief that Akin may be using the apartment to file false tax returns electronically.

**350 Vistacourt Drive Apt 8201, Plano, TX**

Records checks conducted on Smith Akin identified a possible residence for him at the Gateway Apartments located on 350 Vistacourt Drive, Plano, TX. An interview of the Gateway apartment manager identified that Smith Akin has been leasing this apartment since approximately July 2013 and has the assigned parking space C135. According to the apartment manager, Akin also rents a storage unit number 99, a 5 x 5 or 5 x 7 storage unit located at the

apartment complex. The apartment manager was shown a photo of Smith Akin and identified him as the resident. The apartment manager provided copies of the apartment leasing documents which revealed that the contact number (214-514-6801) given by Smith Akin on the leasing documents is the same number provided as a contact with one or more of the Auto auctions (Adesa, Manheim). On the leasing documents, Smith Akin listed his current employer as Stone Teck Auto Paint and Body located at 4605 Hickory Tree Rd., Balch Springs, TX 75180, and his supervisor as Benny. According to the apartment manager, the vehicles on file with Gateway apartments for Smith Akin include a black Infinity M45 license plate number "BBL4832" currently registered to Smith Akin, 11050 Woodmeadow Pkwy Apt 1412, Dallas, TX and a white Chevy Silverado with Texas license plate number "BY34943" registered to Stone Teck Investment. Akin's black Infiniti has been observed parked in the apartment's assigned parking spot (C135) on 1/5/2015, 1/6/2015, 1/21/2015, 1/22/2015, 1/28/2015, and 2/6/2015. A white Chevy Silverado matching the description of the one with "BY34943" has been spotted at the residence on 1/5/2015, 1/6/2015, 1/21/2015, and 1/22/2015 with the temporary dealer license plate number "21R5737" for Exquisite Carz Of Dallas, registered to SMITH AKIN. This vehicle is easily distinguishable by faded markings on the side panels and tailgate, and an all-black rim on the rear passenger side and was seen on 2/6/2015 with the temporary dealer license plate number "71V5294". This vehicle has also been observed multiple times at 4605 Hickory Tree Road, Balch Springs, TX ( 1/2/2015, 1/25/2015, 1/26/2015, 2/5/2015, and 2/6/2015), which is the main physical address for Exquisite Carz of Dallas and Stone Teck Autos.

On 1/22/2015, the apartment manager informed the affiant that her maintenance employee responded to a maintenance request on 1/10/2015 for this apartment and entered the apartment on 1/12/2015. The maintenance employee reported that the apartment had furniture

and appeared to be lived in but also had "a bunch" of credit cards lying out on a table. The maintenance employee was interviewed by agents and stated that he has been inside apartment 8201 several times. One time was in December 2014 and he noticed that the apartment was fully furnished and appeared to be lived in. While inside the apartment, the maintenance employee also saw a laptop computer, several steno pads, and 2-3 pre-paid debit cards. The employee was shown a photo depicting types of GreenDot cards, and identified a photo of a blue Walmart GreenDot MoneyCard as the type of cards he saw in the apartment. Another time the maintenance employee was in the apartment was around mid-April 2015. The maintenance employee encountered a male and a female inside the apartment, and identified the male as Smith Akin from a driver's license photo. The maintenance worker also noticed at least two laptops inside the apartment.

**Mosaic Apartments-300 N. Akard Apt 1423, Dallas, TX**

The address listed on monthly bank statements for the Exquisite Carz of Dallas Citibank account xxx 1464 was 800 Ross Avenue, Suite 3125, Dallas, TX 75202.

Records obtained from Green Dot identify telephone number 972-286-2450 as having called Green Dot nine times in November and December 2013 regarding eight (8) debit cards which received \$40,813.00 in fraudulent tax return money in September and October 2013, most of which was ultimately deposited into the Exquisite Carz of Dallas Citibank account. Records obtained by subpoena from AT&T indicate that 972-286-2450 is registered to Exquisite Carz at their business address of 800 Ross Ave, Apt 3125, Dallas, TX. The AT&T account was active from approximately 9/27/2013 until 1/5/2014.

Investigators have interviewed the apartment manager at 800 Ross Avenue, who confirmed that Latonya Carson lived at 800 Ross Avenue Apt 3125, between 2012 and October

2014, when she moved out. The apartment manager said that Carson moved to the Mosaic apartments located at 300 N. Akard Street. Records obtained of LaTonya Carson's bank account with Chase, identified bank statements addressed to her at 800 Ross Ave, Apt 3125, Dallas, TX until October 2014. Starting in November 2014 the statements are addressed to her at 300 N. Akard St., Apt 1423, Dallas, TX.

In January 2015, the apartment manager at the Mosaic apartments was interviewed and verified that Latonya Carson currently leases apartment 1423. Employees of Lanier Parking Solutions, who run the Mosaic's parking garage were interviewed and advised that Latonya Carson has a parking pass that allows her to park in any green designated parking spots throughout the garage. Latonya Carson has a black BMW 650I with Texas license plate number "CK5J442" listed as her primary vehicle with Lanier Parking Solutions. That vehicle is currently registered to Latonya Bolden residing at 800 Ross Avenue, Suite 3125, Dallas, TX 75202.

Affiant believes that Carson is using the parking garage at 300 N. Akard to maintain vehicles related to her business. A Lanier employee stated to agents he observed Carson driving multiple vehicles including a Range Rover, Hummer, and a Mercedes. FBI surveillance has observed Carson driving a BMW with temporary tags into the parking garage. On 2/9/2015, a silver Audi with an Exquisite Carz of Dallas temporary tag, and a red Dodge Ram pick-up truck with a temporary tag listing LaTonya Carson and the address 4605 Hickory Tree Road, Balch Springs, TX 75180 were observed parked in the Mosaic parking garage.

The Lanier employees showed investigators the access logs for Carson's parking account that showed that a vehicle has been captured entering the parking garage almost every day since Carson moved in. An employee of Lanier Parking Solutions was interviewed and

stated that he often sees Carson driving a newer model Cadillac Escalade. The affiant notes that Carson has a 2015 Cadillac Escalade currently registered in her name at the 800 Ross Avenue, Suite 3125, Dallas, TX 75202 address.

Surveillance of the Mosaic parking garage has identified Carson's black BMW 650I with Texas license plate number "CK5J442" parked in the garage on 2/9/2015, 2/20/2015, 3/18/2015, and on 3/3/2015, Carson was observed driving that BMW into the parking garage of the Mosaic apartment complex, and was later observed driving a different BMW with a temporary paper tag.

In January 2015, the parking employee was shown photos of Segun Edomwonyi, Smith Akin, and Ricardo Solomon, and said that he sees Smith with Carson all the time. The employee indicated that on 1/4/2015, he believes Smith stayed overnight in the apartment and left the next morning. Carson told the parking employee that she is a car dealer and gave him a business card for Tonya Carson of Exquisite Carz of Dallas.

A subpoena served on OnStar identified an account for LaTonya Carson for her Cadillac Escalade. The subpoena results further identified GPS coordinates captured for the location of that vehicle showing it at 800 Ross Ave, Dallas, TX on 6/7/2014 and then at 300 N. Akard, Dallas, TX on 12/28/2014.

The FBI has obtained records from Bank of America indicating Latonya Carson is currently involved in shipping vehicles to Nigeria. On or about June 24, 2014, Latonya L Carson signed a signature card for Bank of America (BOA) account number (xxxx1772), titled Exquisite Carz of Dallas, LLC. Latonya Carson was the only known authorized signature on the account, and Latonya Carson was identified as the Managing Member of Exquisite Carz of Dallas. Between July 7, 2014 and April 15, 2015, Segun Edomwonyi, Lagos, Nigeria, ordered 18 wire



transfers totaling \$177,800, to be deposited into this account. Between August 2014 and January 2015 debits included payments totaling over \$60,000 to known shippers of vehicles.

A review of bank records for the Exquisite Carz of Dallas BOA account indicate that multiple vehicles were purchased from October 2014 up until March 2015, and vehicles were shipped to locations to include Nigeria between November 2014 and April 2015.

Between October 2014 and March 2015, payments were made to Adesa, Manheim, and TLSAA for a total of \$35,845.00 that referenced vehicle purchases. Between November 2014 and April 2015 approximately \$62,370.00 was paid to known shippers from the Exquisite Carz of Dallas BOA account and the check memos referenced the shipment of vehicles and/or the shipment of vehicles to Nigeria. The signor on all of these checks is believed to be Latonya Carson.

On 3/3/2015, an \$11,200.00 cash deposit was made into the account and the depositor was identified as Exquisite Carz of Dallas at the address 300 N. Akard St., Apt 1423, Dallas, TX. Likewise, multiple checks were cleared from that account that referenced Latonya Carson at 300 N. Akard, Dallas, TX.

**5000 Rockford Drive, Plano, TX**

According to records of the Texas Secretary of State on 11/14/2012 Stone Teck Investments Inc. filed a Certification of Formation, Professional Corporation with the address 5000 Rockford Drive, Plano, TX 75023. According to records checks and open source research 5000 Rockford Drive, Plano, TX is the current residence of Segun Edomwonyi's wife, Guinevere Edomwonyi. The 2008 gold Buick Enclave purchased by Exquisite Carz of Dallas at the Texas Lone Star Auto Auction in 2013 with \$16,260 in Money Grams is currently registered to Guinevere Edomwonyi at this address. (See page 19 of this Affidavit) Surveillance has

identified that vehicle parked at 5000 Rockford Drive, Plano, TX on 11/20/2014, 11/21/2014, 1/5/2015, 1/6/2015, 1/13/2015, 1/14/2015, 1/21/2015, 2/20/2015, 3/2/2015, and 3/4/2015. On 2/6/2015, this vehicle was also observed parked in the assigned parking spot for LaTonya Carson's apartment at the Gateway Apartment complex.

Searches of discarded trash from this address on 2/4/2015, 2/11/2015, 3/18/2015, 3/25/2015, identified multiple mailings addressed to Guinevere Edomwonyi at the address. On 2/11/2015, a search of discarded trash from this address identified a mailing from the United States Postal Service mailing identifying a change of address from a previous address to this residence for Guinevere Edomwonyi effective on 10/25/2012. That search also identified a mailing from Sirius Radio addressed to Guinevere Edomwonyi referencing a 2008 Buick Enclave (previously purchased by Segun Edomwonyi from Texas Lone Star Auto Auction representing Exquisite Carz of Dallas), a U.S. Department of Treasury envelope, and a MoneyGram receipt stub for a \$500.00 Money Gram purchased on 6/13/2013.

On 2/18/2015, a search of discarded trash from this residence identified a Walmart receipt showing the purchase of a Money Order on 12/6/2014.

On 3/25/2015, a search of trash discarded from this residence identified a mailing addressed to the "Manager Shipping Dept Stone Tech Investments Inc". 5000 Rockford Drive, Plano, TX. Also collected from the trash on that date were two MetroPCS mobile phone boxes with device identifiers. The Affiant notes that the investigation identified 15 MetroPCS phone numbers that were used to place approximately 396 phone calls to GreenDot Bank referencing approximately 166 pre-paid debit cards that received approximately 1 million dollars from approximately 211 fraudulent IRS tax returns filed as part of this scheme. Those returns were ultimately deposited into accounts for EKO, Exquisite Carz of Dallas, and Stone Tech. The

writer further notes that a MetroPCS phone number was listed by Segun Edomwonyi on his Exquisite Carz of Dallas auction ID account with Texas Lone Star Auto Auction. Two other MetroPCS numbers were linked to Segun Edomwonyi's alias, Benny Prince. LaTonya Carson listed a MetroPCS number as the contact number for her supervisor (Benny Prince) on her apartment application with the Gateway Apartments. Also, a MetroPCS number was listed as the contact number on a RealSearch.com account in the name of Benny Prince that was used to search for the employer identification number (EIN) for seven (7) companies that were used to claim false wages in 17 fraudulent tax returns filed in 2013.

**700 Fleming, Wylie, TX**

According to the Collin Country Central Appraisal district website, Ricardo Solomon has owned 700 Fleming, Wylie, TX since April 2005. This address was listed as the mailing address for Rico's Auto on their auction account with Texas Lone Star Auto Auction in February 2013 where they purchased two vehicles with \$10,850.00 in cash in 2013. Ricardo Solomon was listed as the owner of Rico's Auto and co-conspirator Smith Akin is listed as a representative.

According to public records, Ricardo Solomon filed Chapter 13 Bankruptcy proceedings in the United States Bankruptcy Court in the Eastern District of Texas Sherman Division. In the Voluntary Petition dated January 31, 2014, Solomon listed his address and mailing address as 700 Fleming, Wylie, TX. On January 14, 2015, Solomon filed Amended Schedules and a Statement of Financial Affairs. In Schedule C he listed 700 Fleming, Wylie, TX as real property he uses as his residence and therefore exempt pursuant to 11 U.S.C § 522(d)(1).

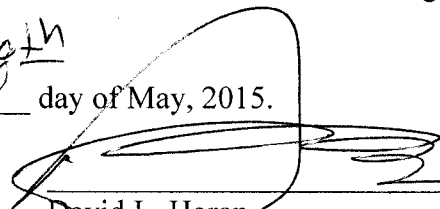
Searches of discarded trash from this address on 2/11/2015 and 4/1/2015 identified multiple mailings addressed to Ricardo Solomon at 700 Fleming St., Wylie, TX. The search of trash from this residence on 2/11/2015 also identified a letter addressed to Garth Ricardo

Solomon and Rico's Auto at 700 Fleming St., Wylie, TX 75028 and a second mailing addressed to Ricardo Solomon Principal Trini Tax at 700 Fleming St., Wylie, TX. From the 2/11/2015 trash search, a Honda safety recall notice was recovered that was addressed to Ricardo Solomon at 700 Fleming St Wylie, TX and identified a VIN number. The VIN number was run and identified the vehicle as a 2003 blue Honda Accord previously owned by Rico's Auto, and currently owned by Ricardo Solomon at this address. Further investigation identified that the vehicle was purchased by Rico's Auto from Adesa Auto Auction in November 2010. Shipping records showed that this vehicle was shipped by Knarf Tex to Nigeria in December 2010. Search of the trash from this residence on 4/1/2015 identified a receipt that listed Trini Tax as the bill to entity, and contained the imprint of a credit card number for RICARDO SOLOMON. The trash also contained a mailing stamped November 2013 addressed to Rico's Auto from America's Auto Auction located in the Chicago, IL area. Affiant notes that a subpoena of the JPMorgan Chase bank account for EKO Financial/Smith Akin showed a fedwire debit transaction on 10/30/2013 for \$44,975.00 sent to America's Auto Auction. Affiant further notes that someone logged into a GreenDot account that received funds (\$5,056.00) from a fraudulently filed tax return from an address in Chicago, IL in August 2014. Those funds were ultimately deposited into a bank account linked to Exquisite Carz of Dallas.



Robert White  
Special Agent  
Federal Bureau of Investigation

Sworn and Subscribed before me on this 18<sup>th</sup> day of May, 2015.



David L. Horan  
United States Magistrate Judge

## **DESCRIPTION OF THE PLACES TO BE SEARCHED**

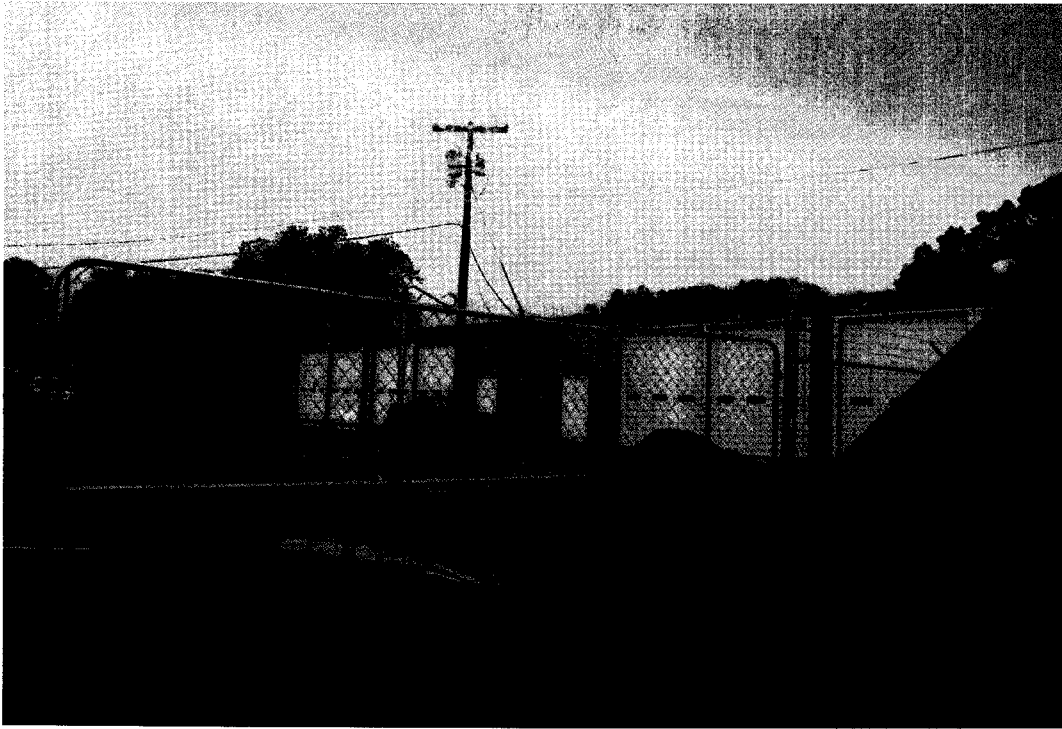
4605 Hickory Tree Road, Balch Springs, TX 75180

The Premises to be searched is located at 4605 Hickory Tree Road, Balch Springs, TX 75180 and is a 39,469 square foot commercial auto repair/vehicle sales lot which contains one building consisting of two office areas attached to an auto garage area, and a second garage building. Both buildings are positioned on the West side of Hickory Tree Road. The first building has 3 doors and eight garage bay doors facing South. The second building has a garage bay door that faces East. The Premises is located in Dallas County in the Northern District of Texas. The scope of the search also includes curtilage, defined as any area, usually enclosed, encompassing the grounds and buildings immediately surrounding the property that is used in the daily activities of domestic life business and includes any items/vehicles contained/stored on the premises. The following photos depict the commercial property as it appeared on April 24, 2015:

Car Lot Building 1 (Right) and Building 2 (Left):



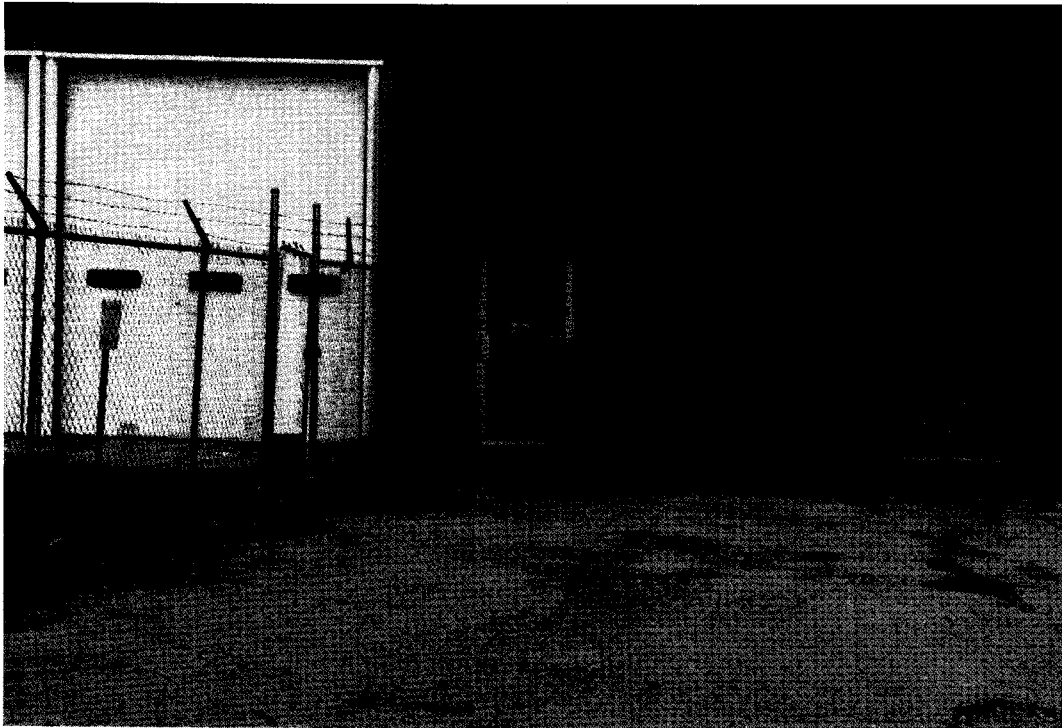
Part of Building 1:



Office Space (Brick) and Part of Building 1:



Office Space Attached to Building 1:



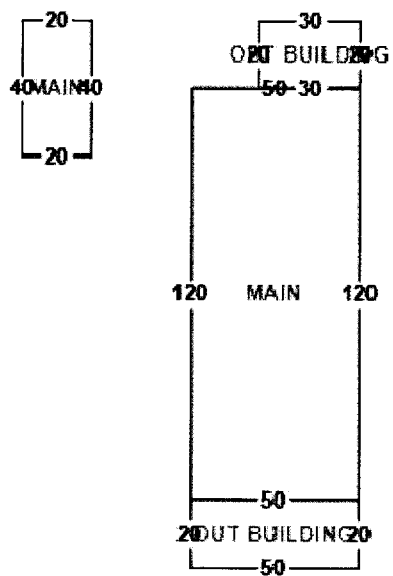
Car Lot and Building 2 (Middle) & Part of Building 1 (Right)



Left Side of Car Lot and Building 2:



Sketch of the Premises:





## **ATTACHMENT B**

### **ITEMS TO BE SEIZED**

The following items and records to be seized are for the period from January 1, 2011 through the present. These items and records are associated with the planning and execution of a Stolen Identity Refund Fraud (SIRF) scheme involving submission of fraudulent tax returns to the IRS, acquisition, and use of Personal Identifying Information (PII) of other persons, disposition of illegal proceeds, and laundering a portion of such proceeds via the purchase and shipment of vehicles to Nigeria.

1. Handwritten notes, journals and/or lists of PII including names, social security numbers, dates of birth, addresses, phone numbers, e-mails, driver's license information and any other PII of individuals.
2. Employer information used to create income information for tax returns to include company names, Employer Identification Numbers (EINs), company addresses, employee names, Forms W-2, Forms 1099 and any other employer information.
3. Documents related to the purchase, sale, shipment, or exchange of vehicles.
4. Documents or forms containing tax return information used or designed for use in filing of any federal income tax return to include records, workpapers, schedules, summaries, handwritten notes, receipts, and any other document or thing related to the preparation of any federal income tax returns.
5. Financial records, including bank, investment, property, or asset records, related to Segun Edomwonyi, Latonya Carson, Smith Akin, Ricardo Solomon, Titilayo

Olukoya , Exquisite Carz of Dallas, EKO Financial, Rico's Auto, Stone Teck Investments, Stone Teck Auto Recycling, BP Auto Remarketer & Financial, or any other financial records appearing to be part of the SIRF scheme.

6. Letters, correspondence, statements, notes or evidence of communication regarding financial transactions involving Segun Edomwonyi, Latonya Carson, Smith Akin, Ricardo Solomon, Titilayo Olukoya , Exquisite Carz of Dallas, EKO Financial, Rico's Auto, Stone Teck Investments, Stone Teck Auto Recycling, BP Auto Remarketer & Financial, or other such records appearing to be part of the SIRF scheme.
7. Any refund checks or prepaid debit cards in the names of identities appearing to be part of the SIRF scheme.
8. Documents related to the rental of residences, apartments, hotels, and vehicles.
9. Documents related to international travel of any subject.
10. Any cash, currency, or financial instruments including records of electronic money transfers.
11. Any alternative currency mediums including credit cards, debit cards, or other cards with magnetic strips, and credit card manufacturing and altering devices. Any peripherals for the reading, encoding, imprinting of credit cards, debit cards, infrared card readers or wireless transaction devices.
12. Passports, visas, identification documents or applications for such in the names of Segun Edomwonyi, Latonya Carson, Smith Akin, Ricardo Solomon, Titilayo Olukoya, or any alias names used.

13. Any documentation, keys, or other access devices relating to the access of off-site and/or temporary storage. Including, but not limited to, any safe deposit boxes, key fobs, access codes for other locations the subjects, or other associated persons, may be using as alternate, temporary or storage locations.
14. Computer(s), computer hardware, computer software, digital media storage devices (including but not limited to internal/external hard drives, external USB drives, computer mouse(s), CD's, DVD's, SD cards, cellular devices, and tablet computers), electronic devices, computer related documentation, computer passwords and data security devices, videotapes, video recording devices, video recording players, and video display monitors that were or may have been used as a means to commit the offenses described on the warrant, or that were or may have been used to store or contain evidence of said offenses.
15. For any computer; storage device, or other electronic media (hereinafter, "MEDIA" and inclusive of cell phones and tablet computers) that is called for by this warrant, or that might contain things otherwise called for by this warrant:
  - a. records, documents, or materials of user attribution showing who used or owned the MEDIA at the time the things described in this warrant were created, edited, or deleted, such as logs, registry entries, saved usernames and passwords, documents, and browsing history;
  - b. passwords, encryption keys, and other access devices that may be necessary to access the MEDIA or data;
  - c. computer software, applications, or programs that may be necessary to access the MEDIA or data.

- d. documentation and manuals that may be necessary to access the MEDIA or to conduct a forensic examination of the MEDIA.
16. Records and things evidencing the use of the Internet Protocol addresses to communicate with web or mail servers, including:
- a. routers, modems, and network equipment used to connect MEDIA to the Internet;
  - b. records of internet protocol addresses used;
  - c. records of internet activity, including firewall logs, caches, browser history and cookies, "bookmarked" or "favorite" web pages, search terms that the user entered into any Internet search engine, and records of user-typed web addresses.
17. As used above, the term "records", "documents", and "materials" includes items in whatever form and by whatever means. The records, documents, or materials, and their drafts, or their modifications may have been created or stored, in any form of computer or electronic storage (such as hard disks or other media that can store data); any handmade form (such as writing, drawing, painting); any mechanical form (such as printing or typing); and any photographic form (such as microfilm, microfiche, prints, slides, negatives, videotapes, motion pictures, or photocopies).
18. Any and all records, documents, invoices and materials, in any format or medium (including, but not limited to, envelopes, letters, papers, e-mail messages, chat logs and electronic messages, and other digital data files) that concern any accounts with an Internet Service Provider or any other online account.

19. Any and all records, documents, invoices and materials, in any format or medium (including, but not limited to, envelopes, letters, papers, e-mail messages, chat logs and electronic messages, and other digital data files) that concern online storage or other remote computer storage, including, but not limited to, software used to access such online storage or remote computer storage, user logs or archived data that show connection to such online storage or remote computer storage, and user logins and passwords for such online storage or remote computer storage.